



## 2005 SENATE BILL 92

February 28, 2005 – Introduced by Senators HANSEN, ERPENBACH, WIRCH, TAYLOR and CARPENTER, cosponsored by Representatives SHERIDAN, BOYLE, BERCEAU, GRONEMUS, GRIGSBY, SINICKI, HINES, ZEPNICK and MURSAU. Referred to Committee on Job Creation, Economic Development and Consumer Affairs.

1     **AN ACT to amend** 71.53 (2) (e) and 71.54 (2) (c) of the statutes; **relating to:**  
2     increasing eligibility for the homestead tax credit.

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### *Analysis by the Legislative Reference Bureau*

Generally under current law, an individual who lives for an entire year in housing that is exempt from property taxes is not eligible to claim the homestead tax credit. If such a claimant lives in tax-exempt housing for only part of a year, the claimant may claim the credit for the part of the year in which he or she lived in housing that was subject to property taxes.

Under this bill, an individual who lives for all or part of a year in housing that is exempt from property taxes is eligible to claim the homestead tax credit if he or she is at least 65 years old in the year to which the claim relates.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

3     **SECTION 1.** 71.53 (2) (e) of the statutes is amended to read:  
4     71.53 (2) (e) The claimant is under 65 years of age at the close of the taxable  
5     year to which the claim relates and resided for the entire calendar year to which the

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1 claim relates in housing which was exempt from taxation under ch. 70 other than  
2 housing for which payments in lieu of taxes are made under s. 66.1201 (22) except  
3 as provided under s. 71.54 (2) (c) 2.

4 **SECTION 2.** 71.54 (2) (c) of the statutes is amended to read:

5 71.54 (2) (c) 1. If the claimant lived in a homestead that was subject to taxation  
6 under ch. 70 for any part of the year to which the claim relates, or if the claimant is  
7 at least 65 years of age at the close of the taxable year to which the claim relates and  
8 resided for any part of the year to which the claim relates in housing which was  
9 exempt from taxation under ch. 70 other than housing for which payments in lieu of  
10 taxes are made under s. 66.1201 (22), or both, the property taxes accrued or rent  
11 constituting property taxes accrued or both on that homestead shall be allowed for  
12 that part of the year.

13 2. In addition to property taxes accrued or rent constituting property taxes  
14 accrued under subd. 1., if the claimant moves from a homestead owned by the  
15 claimant to housing that is exempt from taxation under ch. 70, other than housing  
16 for which payments in lieu of taxes are made under s. 66.1201 (22) and other than  
17 a correctional or detention facility, a claim may be allowed based on property taxes  
18 accrued on that former homestead for the length of time, up to the first 12 months,  
19 that the claimant resides in the tax-exempt housing and owns the former  
20 homestead, if the claimant is under 65 years of age at the close of the taxable year  
21 to which the claim relates and has attempted to sell the former homestead but has  
22 not rented it out or leased it out.

23 **SECTION 3. Initial applicability.**

24 (1) This act first applies to claims filed for taxable years beginning on January  
25 1 of the year in which this subsection takes effect, except that if this subsection takes

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1 effect after July 31 this act first applies to claims filed for taxable years beginning  
2 on January 1 of the year following the year in which this subsection takes effect.

3 (END)